

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 210 Section 210.130 Departmental Controversies</b>
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**TITLE 86: REVENUE**

**PART 210  
BOARD OF APPEALS**

**Section 210.130 Departmental Controversies**

- a) The Board may review other departmental controversies only:
  - 1) after a special finding concurred in by the entire Board that action by the Board is the most efficient and expeditious manner of resolving the controversy; or
  - 2) on the order of the Director of Revenue.
- b) Departmental controversies include cases that are currently pending in the Department's Administrative Hearings Division or in the courts where both the Department's General Counsel and the taxpayer request that the Board take special jurisdiction of the case.

(Source: Amended at 17 Ill. Reg. 8860, effective June 2, 1993)